

IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

Declaration and Power of Attorney

As the below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter of which is claimed and for which a patent is sought on the invention entitled **A METHOD OF PROCESSING AN AUDIO SIGNAL** the specification of which was filed as PCT international Application Number PCT/GB98/03714 filed December 11, 1998, and which is being amended by a preliminary amendment being filed concurrently herewith.

We hereby state that we have reviewed and understand the contents of the above identified application, including the specification and the claims, as amended by an amendment, if any, specifically referred to in this oath or declaration.

We acknowledge the duty to disclose all information known to us which is material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

British Patent Application No. 9726338.8 filed December 13, 1997, and entitled "**A METHOD OF PROCESSING AN AUDIO SIGNAL**".

We hereby claim the benefit under Title 35, United States Code, 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, 112, We acknowledge the duty to disclose all information known to us to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

None

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIBBALD et al. (62-194)

We hereby appoint the following attorneys with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith:

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William H. Bollman (Reg. No. 36,457)
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Inventor's signature Richard David Clemow Date: 08/02/99

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